

DOR-558, Military Information

Definitions

Domicile: “Domicile is the place which an individual intends to be his or her permanent home; a place to which he or she intends to return whenever he or she may be absent. A domicile, once established, continues until the individual moves to a new location with the bona fide intention of making his or her fixed and permanent home there. An individual can have only one domicile.”

Home of Record: The state of residency listed with the military in the individual’s personnel file.

Permanent Place of Abode: A domicile or permanent home, which a person may leave but intends on returning.

Military — General Information

The tax status of military personnel under the Missouri Income Tax Law and the Servicemembers Civil Relief Act is determined by the domicile of the servicemember. The military personnel’s domicile is presumed to be his or her home of record.

Military — Combat Pay Included in Federal Adjusted Gross Income

If a military person’s federal adjusted gross income includes military pay received while serving in a combat zone, that portion of combat pay may be subtracted on the Missouri return. In most cases, the IRS allows enlisted members, warrant officers, and commissioned officers to exclude the military pay received while serving in a combat zone, so no deduction is necessary on the Missouri return. However, if a military person’s combat pay is included in Form W-2, Box 1, Wages, and included in their federal adjusted gross income, a subtraction is allowed using Form MO-A, Part 1.

Military — Home of Record — Not Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. If you are a servicemember and earned only military income while stationed in Missouri, complete a No Return Required-Military online form at the following address: <https://sa.dor.mo.gov/nri/>. If you are a military servicemember and earned \$600 or more in Missouri in non-military income, this non-military income is taxable to Missouri and cannot be subtracted from your federal adjusted gross income on your Missouri return (Form MO-1040).

Effective for tax year 2009 and forward, if you are the spouse of a military servicemember, are in Missouri because the military servicemember is stationed in Missouri on military orders, and your state of residence is another state, any income earned by you is not taxable to Missouri. However, if you earn more than \$600 you must file a Missouri return (Form MO-1040) and provide verification of your state of residence.

Acceptable verification may include any of the following: a copy of your 2011 state income tax return filed in your state of residence, 2011 property tax receipts from your state of residence, current driver license, vehicle registration or voter identification card.

You must report the military pay of the servicemember and your income on Form MO-A, Part 1, Line 9, as a “Military (Nonresident)” subtraction to your federal adjusted gross income. For additional information, please visit <http://dor.mo.gov/tax/military/>.

Military — Home of Record — Missouri

Stationed in Missouri – If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri. If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

Stationed outside Missouri – If you:

- (a) maintained no permanent living quarters in Missouri during the year;
- (b) maintained permanent living quarters elsewhere; and
- (c) did not spend more than 30 days of the year in Missouri, you are considered a nonresident for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri.

Complete Form MO-NRI and attach to Form MO-1040.

Note: If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri. If you are the spouse of a military servicemember, are stationed outside of Missouri and Missouri is your state of residence, any income you earn is taxable to Missouri. If you earn more than \$1,200, you must file a Missouri return (Form MO-1040).

Military — “No Return Required” Online Form

Effective for tax year 2007 and forward, an online application is available for individuals in the military who are stationed in Missouri or have a Missouri home of record and are not required to file a Missouri income tax return. More information regarding the online form can be found on the Department’s web page at <http://dor.mo.gov/military/>.